

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
	:
-----X	Ref. Docket Nos. 37505-37507

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

KERRY O'NEIL, being duly sworn, deposes and says:

1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On May 21, 2013, I caused to be served the:
 - a) "Notice of Hearing on Four Hundred Fourteenth Omnibus Objection to Claims (Late-Filed Claims)," dated May 21, 2013, to which was attached the "Four Hundred Fourteenth Omnibus Objection to Claims (Late-Filed Claims)," dated May 21, 2013 [Docket No. 37505], (the "414th Omnibus Objection"),
 - b) "Notice of Hearing on Four Hundred Fifteenth Omnibus Objection to Claims (No Liability Derivatives Claims)," dated May 21, 2013, to which was attached the "Four Hundred Fifteenth Omnibus Objection to Claims (No Liability Derivatives Claims)," dated May 21, 2013 [Docket No. 37506], (the "415th Omnibus Objection"), and
 - c) "Notice of Hearing on the Four Hundred Sixteenth Omnibus Objection to Claims (Valued Derivative Claims)," dated May 21, 2013, to which was attached the "Four Hundred Sixteenth Omnibus Objection to Claims (Valued Derivative Claims)," dated May 21, 2013 [Docket No. 37507], (the "416th Omnibus Objection"),

by causing true and correct copies of the:

- i. 414th Omnibus Objection, 415th Omnibus Objection and 416th Omnibus Objection, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A,

- ii. 414th Omnibus Objection, 415th Omnibus Objection and 416th Omnibus Objection, to be delivered via electronic mail to those parties listed on the annexed Exhibit B,
 - iii. 414th Omnibus Objection, to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit C,
 - iv. 415th Omnibus Objection, to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit D, and
 - v. 416th Omnibus Objection, to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit E.
3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Kerry O'Neil
Kerry O'Neil

Sworn to before me this
22nd day of May, 2013

/s/ Cassandra Murray

Notary Public, State of New York

No. 01MU6220179

Qualified in Queens County

Commission Expires April 12, 2014

EXHIBIT A

OFFICE OF THE US TRUSTEE
TRACY HOPE DAVIS, ESQ.
ATTN: SUSAN GOLDEN
ANDREA B. SCHWARTZ, ESQ.
33 WHITEHALL STREET, 21ST FLOOR
NEW YORK, NY 10004

INTERNAL REVENUE SERVICE
SPECIAL PROCEDURES BRANCH
ATTN: DISTRICT DIRECTOR
290 BROADWAY
NEW YORK, NY 10007

FEDERAL RESERVE BANK OF PHILADELPHIA
C/O WILLIAM T. WISSER, ASSISTANT VICE PRESIDENT
TEN INDEPENDENCE MALL
PHILADELPHIA, PA 19106-1574

EXHIBIT B

Email Addresses

aaaronson@dilworthlaw.com
aalfonso@willkie.com
abeaumont@fklaw.com
abraunstein@riemerlaw.com
acaton@kramerlevin.com
acker@chapman.com
adam.brezine@hro.com
adarwin@nixonpeabody.com
adiamond@diamondmccarthy.com
aeckstein@blankrome.com
aentwistle@entwistle-law.com
afriedman@irell.com
agbanknewyork@ag.tn.gov
aglenn@kasowitz.com
agold@herrick.com
agoldstein@tnsj-law.com
ahandler@moundcotton.com
aisenberg@saul.com
akantesaria@oppenheimerfunds.com
akolod@mosessinger.com
alum@ftportfolios.com
amarder@msek.com
amartin@sheppardmullin.com
amcmullen@boultcummings.com
amenard@tishmanspeyer.com
andrew.brozman@cliffordchance.com
andrew.lourie@kobrekim.com
angelich.george@arentfox.com
ann.reynaud@shell.com
anthony_boccanfuso@aporter.com
aoberry@bermanesq.com
aostrow@beckerglynn.com
aquale@sidley.com
arahl@reedsmith.com
arainone@bracheichler.com
arheume@riemerlaw.com
arlbank@pbfc.com
arosenblatt@chadbourn.com
arthur.rosenberg@hklaw.com
arwolf@wlrk.com

aseuffert@lawpost-nyc.com
ashmead@sewkis.com
asnow@ssbb.com
aunger@sidley.com
austin.bankruptcy@publicans.com
avenes@whitecase.com
azylberberg@whitecase.com
bankr@zuckerman.com
bankruptcy@goodwin.com
bankruptcy@morrisoncohen.com
bankruptcy@ntexas-attorneys.com
bankruptcymatters@us.nomura.com
barbra.parlin@hklaw.com
bbisignani@postschell.com
bcarlson@co.sanmateo.ca.us
bdk@schlamstone.com
bguiney@pbwt.com
bkmail@prommis.com
bmanne@tuckerlaw.com
bmiller@mofo.com
boneill@kramerlevin.com
brian.corey@greentreecreditsolutions.com
brosenblum@jonesday.com
broy@rltlawfirm.com
bruce.wright@sutherland.com
bstrickland@wtplaw.com
btrust@mayerbrown.com
bturk@tishmanspeyer.com
bwolfe@sheppardmullin.com
cahn@clm.com
calbert@reitlerlaw.com
canelas@pursuitpartners.com
carol.weinerlevy@bingham.com
cbelisle@wfw.com
cbelmonte@ssbb.com
cdesiderio@nixonpeabody.com
cgoldstein@stcwlaw.com
chad.husnick@kirkland.com;
chammerman@paulweiss.com
charles@filardi-law.com
charles_malloy@aporter.com

chipford@parkerpoe.com
chris.donoho@lovels.com
christopher.greco@kirkland.com
clarkb@sullcrom.com
clynch@reedsmith.com
cmontgomery@salans.com
cohen@sewkis.com
contact@lawofficesjje.com
cp@stevenslee.com
cpappas@dilworthlaw.com
craig.goldblatt@wilmerhale.com
crmomjian@attorneygeneral.gov
csalomon@beckerglynn.com
cschreiber@winston.com
cshore@whitecase.com
cshulman@sheppardmullin.com
ctatelbaum@hinshawlaw.com
cwalsh@mayerbrown.com
cward@polsinelli.com
cweber@ebg-law.com
cweiss@ingramllp.com
dallas.bankruptcy@publicans.com
dave.davis@isgria.com
david.bennett@tklaw.com
david.heller@lw.com
david.powlen@btlaw.com
davids@blbglaw.com
davidwheeler@mvalaw.com
dbalog@intersil.com
dbarber@bsblawyers.com
dbaumstein@whitecase.com
dbesikof@loeb.com
dcimo@gjb-law.com
dcoffino@cov.com
dcrapo@gibbonslaw.com
ddavis@paulweiss.com
ddrebsky@nixonpeabody.com
ddunne@milbank.com
deggermann@kramerlevin.com
deggert@freebornpeters.com
demetra.liggins@tklaw.com

dfelder@orrick.com
dflanagan@polsinelli.com
dgrimes@reedsmith.com
dhayes@mcguirewoods.com
dheffer@foley.com
dhurst@coleschotz.com
diconzam@gtlaw.com
djooseph@stradley.com
dkessler@ktmc.com
dkleiner@velaw.com
dkozusko@willkie.com
dlemay@chadbourne.com
dlipke@vedderprice.com
dludman@brownconnery.com
dmcguire@winston.com
dmurray@jenner.com
dneier@winston.com
dodonnell@milbank.com
dove.michelle@dorsey.com
dpegno@dpklaw.com
draelson@fisherbrothers.com
dravin@wolffsamson.com
drose@pryorcashman.com
drosenzweig@fulbright.com
drosner@goulstonstorrs.com
dshaffer@wtplaw.com
dshemano@peitzmanweg.com
dspelfogel@foley.com
dtatge@ebglaw.com
dtheising@harrisonmoberly.com
dwdykhouse@pbwt.com
dwildes@stroock.com
dworkman@bakerlaw.com
easmith@venable.com
edward.flanders@pillsburylaw.com
echang@steinlubin.com
ecohen@russell.com
efleck@milbank.com
efriedman@fklaw.com
efriedman@friedumspring.com
eglas@mccarter.com

ekbergc@lanepowell.com
eleicht@whitecase.com
ellen.halstead@cwt.com
emagnelli@bracheichler.com
emerberg@mayerbrown.com
enkaplan@kaplanlandau.com
eobrien@sbchlaw.com
erin.mautner@bingham.com
eschwartz@contrariancapital.com
etillinghast@sheppardmullin.com
ezujkowski@emmetmarvin.com
ezweig@optonline.net
fbp@ppgms.com
ffm@bostonbusinesslaw.com
fhyman@mayerbrown.com
foont@foontlaw.com
fritschj@sullcrom.com
fsosnick@shearman.com
fyates@sonnenschein.com
gabriel.delvirginia@verizon.net
gbray@milbank.com
ggitomer@mkbattorneys.com
ggoodman@foley.com
giddens@hugheshubbard.com
gkaden@goulstonstorrs.com
glenn.siegel@dechert.com
gmoss@riemerlaw.com
gravert@ravertpllc.com
gpsilbury@jsslw.com
harrisjm@michigan.gov
harveystrickon@paulhastings.com
hbeltzer@mayerbrown.com
heim.steve@dorsey.com
heiser@chapman.com
hmagaliff@r3mlaw.com
hollace.cohen@troutmansanders.com
holsen@stroock.com
howard.hawkins@cwt.com
hseife@chadbourn.com
hsnovikoff@wlrk.com
hsteel@brownrudnick.com

ian.roberts@bakerbotts.com
icatto@mwe.com
igoldstein@proskauer.com
ilevee@lowenstein.com
ira.greene@hoganlovells.com
israel.dahan@cwt.com
iva.uroic@dechert.com
jacobsonn@sec.gov
james.heaney@lawdeb.com
james.mcclammy@dpw.com
james.sprayregen@kirkland.com
jamestecce@quinnemanuel.com
jar@outtengolden.com
jason.jurgens@cwt.com
jay.hurst@oag.state.tx.us
jay@kleinsolomon.com
jbecker@wilmingtontrust.com
jbeemer@entwistle-law.com
jbeiers@co.sanmateo.ca.us
jbird@polsinelli.com
jbromley@cgsh.com
jcarberry@cl-law.com
jchristian@tobinlaw.com
jchubak@proskauer.com
jdoran@haslaw.com
jdrucker@coleschotz.com
jdwarnar@warnerandscheuerman.com
jdyaas@halperinlaw.net
jean-david.barnea@usdoj.gov
jeanites@whiteandwilliams.com
jeannette.boot@wilmerhale.com
jeff.wittig@coair.com
jeffery.black@bingham.com
jeffrey.sabin@bingham.com
jeldredge@velaw.com
jen.premisler@cliffordchance.com
jennifer.demarco@cliffordchance.com
jennifer.gore@shell.com
jeremy.eiden@ag.state.mn.us
jfalowski@reedsmith.com
jflaxer@golenbock.com

jfreeberg@wfw.com
jg5786@att.com
jgenovese@gjb-law.com
jguy@orrick.com
jherzog@gklaw.com
jhiggins@fdlaw.com
jhorgan@phxa.com
jhuggett@margolisedelstein.com
jim@atkinslawfirm.com
jjoyce@dresslerpeters.com
jjtancredi@daypitney.com
jjureller@klestadt.com
jlamar@maynardcooper.com
jlawlor@wmd-law.com
jlee@foley.com
jlevitin@cahill.com
jlipson@crockerkuno.com
jlscott@reedsmith.com
jmaddock@mcguirewoods.com
jmakower@tnsj-law.com
jmazermarino@msek.com
jmelko@gardere.com
jmerva@fult.com
jmmurphy@stradley.com
jmr@msf-law.com
jnadritch@olshanlaw.com
jnm@mccallarayermer.com
john.monaghan@hklaw.com
john.rapisardi@cwt.com
jonathan.henes@kirkland.com
jorbach@hahnhausen.com
joseph.cordaro@usdoj.gov
joseph.serino@kirkland.com;
joshua.dorchak@bingham.com
jowen769@yahoo.com
jowolf@law.nyc.gov
joy.mathias@dubaiic.com
jpintarelli@mofo.com
jporter@entwistle-law.com
jprol@lowenstein.com
jrabinowitz@rltlawfirm.com

jrsmith@hunton.com
jschiller@bsflp.com
jschwartz@hahnhausen.com
jsheerin@mcguirewoods.com
jsheerman@bsflp.com
jshickich@riddellwilliams.com
jsmairo@pbnlaw.com
jstoll@mayerbrown.com
jsullivan@mosessinger.com
jtimko@shutts.com
jtorf@schiffhardin.com
judy.morse@crowedunlevy.com
jvail@ssrl.com
jwallack@goulstonstorrs.com
jwcohen@daypitney.com
jweiss@gibsondunn.com
jwest@velaw.com
jwh@njlawfirm.com
kanema@formanlaw.com
karen.wagner@dpw.com
karl.geercken@alston.com
kdwbankruptcydepartment@kelleydrye.com
keckhardt@hunton.com
keith.simon@lw.com
ken.coleman@allenoverly.com
ken.higman@hp.com
kerry.moynihan@hro.com
kgwynne@reedsmith.com
kiplok@hugheshubbard.com
kit.weitnauer@alston.com
kkelly@ebglaw.com
kkolbig@mosessinger.com
klyman@irell.com
klynch@formanlaw.com
kmayer@mccarter.com
kobak@hugheshubbard.com
korr@orrick.com
kovskyd@pepperlaw.com
kpiper@steptoe.com
kressk@pepperlaw.com
kreynolds@mklawnyc.com

krosen@lowenstein.com
kuehn@bragarwexler.com
kurt.mayr@bgllp.com
lacyr@sullcrom.com
landon@streusandlandon.com
lapeterson@foley.com
lathompson@co.sanmateo.ca.us
lberkoff@moritthock.com
lee.stremba@troutmansanders.com
lgotko@fklaw.com
lgranfield@cgsh.com
lhandelsman@stroock.com
linda.boyle@twtelecom.com
lisa.ewart@wilmerhale.com
lisa.kraidin@allenoverly.com
lisa.solomon@att.net
ljkotler@duanemorris.com
lkatz@ltblaw.com
lkiss@klestadt.com
lmarinuzzi@mofo.com
lmay@coleschotz.com
lmcgowen@orrick.com
lml@ppgms.com
lnashelsky@mofo.com
loizides@loizides.com
lscarcella@farrellfritz.com
lschweitzer@cgsh.com
lubell@hugheshubbard.com
lwhidden@salans.com
mabrams@willkie.com
maofiling@cgsh.com
marc.chait@sc.com
margolin@hugheshubbard.com
mark.bane@ropesgray.com
mark.deveno@bingham.com
mark.ellenberg@cwt.com
mark.ellenberg@cwt.com
mark.hellerer@pillsburylaw.com
mark.sherrill@sutherland.com
marvin.clements@ag.tn.gov
matt@willaw.com

matthew.klepper@dlapiper.com
maustin@orrick.com
max.polonsky@skadden.com
mbenner@tishmanspeyer.com
mberman@nixonpeabody.com
mberman@nixonpeabody.com
mbienenstock@proskauer.com
mbloemsma@mhjur.com
mbossi@thompsoncoburn.com
mcademartori@sheppardmullin.com
mcantor@normandyhill.com
mcordone@stradley.com
mcto@debevoise.com
mcyganowski@oshr.com
mdorval@stradley.com
melorod@gtlaw.com
meltzere@pepperlaw.com
metkin@lowenstein.com
mfeldman@willkie.com
mgordon@briggs.com
mgreger@allenmatkins.com
mh1@mccallarayer.com
mhopkins@cov.com
michael.frege@cms-hs.com
michael.kelly@monarchlp.com
michael.kim@kobrekim.com
michael.mccrory@btlaw.com
michaels@jstriallaw.com
millee12@nationwide.com
miller@taftlaw.com
mimi.m.wong@irscounsel.treas.gov
mitchell.ayer@tklaw.com
mjedelman@vedderprice.com
mjr1@westchestergov.com
mkjaer@winston.com
mlahaie@akingump.com
mlandman@lcbf.com
mlichtenstein@crowell.com
mlynch2@travelers.com
mmooney@deilylawfirm.com
mmorreale@us.mufg.jp

mneier@ibolaw.com
monica.lawless@brookfieldproperties.com
mpage@kelleydrye.com
mparry@mosessinger.com
mpomerantz@julienandschlesinger.com
mprimoff@kayescholer.com
mpucillo@bermanesq.com
mrosenthal@gibsondunn.com
mruetzel@whitecase.com
mschimmel@sju.edu
msegarra@mayerbrown.com
mshiner@tuckerlaw.com
msiegel@brownrudnick.com
msolow@kayescholer.com
mspeiser@stroock.com
mstamer@akingump.com
mvenditto@reedsmith.com
mwarner@coleschotz.com
mwarren@mtb.com
nathan.spatz@pillsburylaw.com
nbojar@fklaw.com
ncoco@mwe.com
neal.mann@oag.state.ny.us
ned.schodek@shearman.com
neilberger@teamtogut.com
newyork@sec.gov
nherman@morganlewis.com
nissay_10259-0154@mhmjapan.com
nlepore@schnader.com
notice@bkcyllaw.com
oipress@travelers.com
otccorpactions@finra.org
paronzon@milbank.com
patrick.oh@freshfields.com
paul.turner@sutherland.com
pbattista@gjb-law.com
pbosswick@ssbb.com
pdublin@akingump.com
peisenberg@lockelord.com
peter.blasone@klgates.com
peter.gilhuly@lw.com

peter.macdonald@wilmerhale.com
peter.simmons@friedfrank.com
peter@bankrupt.com
pfeldman@oshr.com
phayden@mcguirewoods.com
philip.wells@ropesgray.com
pmaxcy@sonnenschein.com
ppascuzzi@ffwplaw.com
ppatterson@stradley.com
psp@njlawfirm.com
ptrain-gutierrez@kaplanlandau.com
ptrostle@jenner.com
r.stahl@stahlzelloe.com
raj.madan@bingham.com
ramona.neal@hp.com
rbeacher@pryorcashman.com
rbernard@foley.com
rbyman@jenner.com
rdaversa@orrick.com
relgidely@gjb-law.com
rflanagan@flanassoc.com
rfrankel@orrick.com
rfriedman@silvermanacampora.com
rgmason@wlrk.com
rgoodman@moundcotton.com
rgraham@whitecase.com
rhett.campbell@tklaw.com
richard.fingard@newedge.com
richard.lear@hklaw.com
richard.levy@lw.com
richard.tisdale@friedfrank.com
richard@rwmplc.com
rick.murphy@sutherland.com
rjones@boultcummings.com
rleek@hodgsonruss.com
rlevin@cravath.com
rmatzat@hahnhausen.com
rnetzer@willkie.com
robert.bailey@bnymellon.com
robert.dombroff@bingham.com
robert.henoch@kobrekim.com

robert.malone@dbr.com
robert.yalen@usdoj.gov
robin.keller@lovells.com
roger@rnagioff.com
ronald.silverman@bingham.com
ross.martin@ropesgray.com
rrainer@wmd-law.com
rreid@sheppardmullin.com
rroupinian@outtengolden.com
rrussell@andrewskurth.com
rterenzi@stcwlaw.com
russj4478@aol.com
rwasserman@cftc.gov
rwyrton@orrick.com
s.minehan@aozorabank.co.jp
sabin.willett@bingham.com
sabramowitz@velaw.com
sabvanrooy@hotmail.com
sally.henry@skadden.com
samuel.cavior@pillsburylaw.com
sandyscafaria@eaton.com
sara.tapinekis@cliffordchance.com
scargill@lowenstein.com
schannej@pepperlaw.com
schepis@pursuitpartners.com
schnabel.eric@dorsey.com
schristianson@buchalter.com
schwartzmatthew@sullcrom.com
scott.golden@hoganlovells.com
scottj@sullcrom.com
scottshelley@quinnemanuel.com
scousins@armstrongteasdale.com
sdnyecf@dor.mo.gov
seba.kurian@invesco.com
sehlers@armstrongteasdale.com
seichel@crowell.com
sfelderstein@ffwplaw.com
sfineman@lchb.com
sfox@mcguirewoods.com
sgordon@cahill.com
sgubner@ebg-law.com

shannon.nagle@friedfrank.com
sharbeck@sipc.org
shari.leventhal@ny.frb.org
shgross5@yahoo.com
sidorsky@butzel.com
sleo@bm.net
slerman@ebglaw.com
slerner@ssd.com
slevine@brownrudnick.com
sloden@diamondmccarthy.com
smayerson@ssd.com
smillman@stroock.com
smulligan@bsblawyers.com
snewman@katskykorins.com
sory@fdlaw.com
spiotto@chapman.com
splatzer@platzerlaw.com
squsba@stblaw.com
sree@lcbf.com
sschultz@akingump.com
sselbst@herrick.com
sshimshak@paulweiss.com
sskelly@teamtogut.com
sstarr@starrandstarr.com
steele@lowenstein.com
stephen.cowan@dlapiper.com
steve.ginther@dor.mo.gov
steven.troyer@commerzbank.com
steven.usdin@flastergreenberg.com
steven.wilamowsky@bingham.com
steven@blbglaw.com
streusand@streusandlandon.com
susheelkirpalani@quinnemanuel.com
sweyl@haslaw.com
swolowitz@mayerbrown.com
szuch@wiggin.com
tannweiler@greerherz.com
tbrock@ssbb.com
tdewey@dpklaw.com
tduffy@andersonkill.com
tgoren@mofo.com

thaler@thalergertler.com
thomas.califano@dlapiper.com
tim.desieno@bingham.com
timothy.brink@dlapiper.com
timothy.palmer@bipc.com
tjfreedman@pbnlaw.com
tkiriakos@mayerbrown.com
tlauria@whitecase.com
tmacwright@whitecase.com
tmarrion@haslaw.com
tnixon@gklaw.com
toby.r.rosenberg@irscounsel.treas.gov
tom.schorling@whitecase.com,
tomwelsh@orrick.com
tslome@msek.com
ttracy@crockerkuno.com
tunrad@burnslev.com
twheeler@lowenstein.com
villa@streusandlandon.com
vmilione@nixonpeabody.com
vrubinstein@loeb.com
walter.stuart@freshfields.com
wanda.goodloe@cbre.com
wballaine@lcbf.com
wbenzija@halperinlaw.net
wchen@tnsj-law.com
wchurchack@loeb.com
wdase@fzwz.com
wfoster@milbank.com
will.sugden@alston.com
wiltenburg@hugheshubbard.com
wisotska@pepperlaw.com
wk@pwlawyers.com
wmaher@wmd-law.com
wmarcari@ebglaw.com
wmckenna@foley.com
wrightth@sullcrom.com
wsilverm@oshr.com
wswearingen@llf-law.com
wtaylor@mccarter.com
wzoberman@bermanesq.com

yuwatoko@mofo.com

EXHIBIT C

Claim Name	Address Information
BOOTHBY, RICHARD C.	612 HARTWELL LANE PHILADELPHIA PA 19118-4114
GRECO, MICHELE	VIA DELLA MOSCOVA 47 MILAN 20121 ITALY
LOHRUM, MARTINA	P.O. BOX EE16723 NASSAU BAHAMAS
MARCELINO, ELEUTERIO L.	P.O. BOX 8196 PARANAQUE CITY PHILIPPINES
NGAI, BERNARD	FLATA 25/F BLK 5 BRAEMAR HILL MANSIONS 23 BRAEMARHILL ROAD, NORTH POINT HONG KONG CHINA
NGAI, WENDY	FLATA 25/F BLK 5 BRAEMAR HILL MANSIONS 23 BRAEMARHILL ROAD, NORTH POINT HONG KONG CHINA
P AND R CASILIO ENTERPRISES, INC.	ATTN: PHILIP CASILIO 2457 WEHRLE DR. WILLIAMSVILLE NY 14221

Total Creditor count 7

EXHIBIT D

Claim Name	Address Information
HAMADA SHOKAI CO. LD	ATTN: YOSHIKI SHIMONO 7-12 1-CHOME FUKAEKITA HIGASHINARI-KU OSAKA 537-0001 JAPAN
KT CORPORATION	JEONGJA-DONG 206, BUNDANG-GU, SEONGNAM-SI, GYEONG-GI-DO SEOUL SOUTH KOREA
LOVELY QUEEN CO, LTD	2-5 KANO KOTOBUKI-CHO GIFU-CITY GIFU 500-8535 JAPAN

Total Creditor count 3

EXHIBIT E

Claim Name	Address Information
WINNITEX INVESTMENT COMPANY LIMITED	WINNITEX INVESTMENT COMPANY LIMITED UNITS 1-5, 36TH FLOOR CABLE TV TOWER 9 HOI SHING ROAD TSUEN WAN, N.T. HONG KONG
WINNITEX INVESTMENT COMPANY LIMITED	ATTN: BRIAN CHAN, CHIEF FINANCIAL OFFICER UNITS 1-5, 36TH FLOOR CABLE TV TOWER 9 HOI SHING ROAD TSUEN WAN, N.T. HONG KONG

Total Creditor count 2
